# What Every Member of the Trade Community Should Know About:

# Colored Bubble Glass (and Other Special Types of Glassware)



An Advanced Level
Informed Compliance Publication of the
U.S. Customs Service

August, 2000

### NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the Customs Service's position on or interpretation of the applicable laws or regulations as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

**Publication History** 

First Issued: August, 2000

### **PRINTING NOTE:**

This publication was designed for electronic distribution via the Customs Electronic Bulletin Board and Customs World Wide Web site (<a href="http://www.customs.gov">http://www.customs.gov</a>) and is being distributed in a variety of formats. It was originally set up in Microsoft Word97<sup>®</sup>. Pagination and margins in downloaded versions may vary depending upon which word processor or printer you use. If you wish to maintain the original settings, you may wish to download the .pdf version, which can then be printed using the freely available Adobe Acrobat Reader<sup>®</sup>.

This publication contains photographs in color and should be viewed and printed in color for a proper understanding of the subject matter covered. Any color inkjet printer should provide excellent resolution.

### PRFFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or "Mod" Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are "informed compliance" and "shared responsibility," which are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. An importer of record's failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs has issued a series of informed compliance publications, and videos, on new or revised Customs requirements, regulations or procedures, and a variety of classification and valuation issues.

The National Commodity Specialist Division of the Office of Regulations and Rulings has prepared this publication on *Colored Bubble Glass (and Other Special Types of Glassware)* as part of a series of informed compliance publications regarding the classification and origin of imported merchandise. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, NW, Washington, D.C. 20229.

Stuart P. Seidel, Assistant Commissioner Office of Regulations and Rulings (This page intentionally left blank)

# **TABLE OF CONTENTS**

Introduction	1
Subheading 7013.99.10	2
Colored Bubble Glassware: Two Criteria	3
Colored Bubble Glassware Criterion #1 - Color	3
Colored Bubble Glassware Criterion #2 – Bubbles, Seeds Or Stones	
Thread or Ribbon Glassware	6
Pictorial Glassware	10
Millefiori Glassware	12
Glassware with Metal Flecking	14
Subheading 7013.99.10 vs. Other 7013.99 Subheadings	14
Subheading 7013.99.10 vs. Subheadings 7013.29 and 7013.39	15
Subheadings 9906.70.01 and 9906.70.02:	
Special Types of Drinking Glasses Made in Mexico	16
The Importer's Responsibilities	17
Invoicing Requirements	19
Additional Information	20
The Internet	20
Customs Regulations	21
Customs Bulletin	21
Importing Into the United States	21
Video Tapes	22
Informed Compliance Publications	23
Value Publications	25
"Your Comments are Important"	25

(This page intentionally left blank)

### Introduction

When goods are imported into the Customs Territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Customs Service. In almost all cases, the goods are required to be "entered," that is, declared to the Customs Service, and are subject to detention and examination by Customs officers to insure compliance with all laws and regulations enforced or administered by the United States Customs Service. As part of the entry process, goods must be "classified" (determined where in the U.S. tariff system they fall) and their value must be determined. Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use "reasonable care" to "enter," "classify" and "value" the goods and provide any other information necessary to enable the Customs Service to properly assess duties, collect accurate statistics, and determine whether all other applicable legal requirements are met.

Classifying goods is important not only for duty purposes, but also to determine whether the goods are subject to quotas, restraints, anti-dumping or countervailing duties, embargoes or other restrictions. The act of classifying goods is complex and requires an importer to be familiar with the *Harmonized Tariff Schedule of the United States* (HTSUS), its 99 chapters, rules of interpretation, and notes. A detailed discussion of the HTSUS may be found in a companion publication entitled, *What Every Member of the Trade Community Should Know about Tariff Classification*. Customs valuation requirements are separately discussed in a companion publication entitled, *What Every Member of the Trade Community Should Know about Customs Value*. Both of these publications are available from the Customs World Wide Web pages on the Internet (see the Additional Information section for information on accessing these sources and obtaining additional Customs Service publications).

Classification of merchandise under the HTSUS is in accordance with the General Rules of Interpretation (GRI's). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes.

The Harmonized Commodity Description and Coding System Explanatory Notes (E.N.) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the E.N.s provide a commentary on the scope of each heading of the Harmonized System and are generally indicative of the proper interpretation of these headings. See T.D. 89-80, 54 FR 35127, 35128 (August 23, 1989).

This informed compliance publication focuses on the classification of special types of decorative glassware covered by subheading 7013.99.10, HTSUS (Harmonized Tariff Schedule of the United States).

# **Subheading 7013.99.10**

While subheading 7013.29, HTSUS covers drinking glasses and subheading 7013.39, HTSUS provides for other table and kitchen glassware (see previous Informed Compliance Publication entitled "What Every Member of the Trade Community Should Know About: Table and Kitchen Glassware" issued March 2000), subheading 7013.99 covers glassware for toilet, office, indoor decoration and similar purposes. Thus, with the exception of table and kitchen glassware, the gamut of household articles of glass are covered by subheading 7013.99, HTSUS.

Since the eight-digit subheading 7013.99.10 is one of the provisions falling within the six-digit subheading 7013.99, every product classified in subheading 7013.99.10 must be glassware for toilet, office, indoor decoration or similar purposes provided for in subheading 7013.99. If a product is a drinking glass or other article of table/kitchen glassware classifiable in subheading 7013.29 or 7013.39, it cannot be classified in subheading 7013.99.10 even if it possesses the special features described in that subheading. Only decorative glassware and similar household articles (other than table/kitchen glassware) may be classified in subheading 7013.99.10.

The following is a list of the special types of glassware covered by subheading 7013.99.10:

- 1) Glassware Decorated with Metal Flecking Embedded or Introduced into the Body of the Glassware Prior to Solidification
- 2) Glassware Decorated with Glass Pictorial Scenes Embedded or Introduced into the Body of the Glassware Prior to Solidification
- 3) Glassware Decorated with Glass Thread- or Ribbon-like Effects Embedded or Introduced into the Body of the Glassware Prior to Solidification
- 4) *Millefiori* Glassware
- 5) Glassware Colored Prior to Solidification and Characterized by Numerous Bubbles, Seeds or Stones Throughout the Mass of the Glass

This publication will discuss each of the special types of glassware covered by subheading 7013.99.10. The publication will explain the criteria applied when Customs determines whether or not a particular glass product belongs in one of the categories mentioned in this subheading. We will discuss products classifiable in subheading 7013.99.10 as well as products classifiable elsewhere in the HTSUS that are often entered erroneously in this provision.

### Colored Bubble Glassware: Two Criteria

The most frequent questions that have arisen regarding the products covered by subheading 7013.99.10 have concerned colored bubble glassware classifiable in this provision.

There are two criteria for colored bubble glass: color and bubbles, seeds or stones. A decorative glass article can be classified as colored bubble glassware in subheading 7013.99.10 only if the product meets both criteria.

The language of subheading 7013.99.10 describes the two criteria for colored bubble glassware in the following manner.

- The article must be "colored prior to solidification."
- The article must be "characterized by numerous bubbles, seeds or stones located throughout the mass of the glass."

Several Headquarters rulings have interpreted the precise meaning and application of each of these criteria. Note Headquarters rulings HQ 958110, 12-18-95; HQ 953016, 04-28-93; HQ 089054, 08-02-91; HQ 951783, 02-02-93; HQ 959404, 07-21-97; HQ 043600, 02-26-76; C.I.E. 1070/66, 04-12-66 [T.D. 66-23(7)]. Note also New York rulings NY A86534, 08-26-96; NY C83894, 04-15-98.

In the next two sections of this publication we will explain how both the color criterion and the bubble criterion are applied.

### Colored Bubble Glassware Criterion #1 - Color

For merchandise classifiable as colored bubble glassware in subheading 7013.99.10, the color must be introduced into the glassware prior to solidification.

A product may be regarded as colored bubble glass only if a genuine source of color (e.g., a dye or a pigment) was inserted prior to the solidification of the glass. If the color within a glass article was simply derived from recycled glass and no new source of color was introduced into the mass during the production of the glassware, the article will not be regarded as colored. See the rulings cited in the previous section.

Thus, articles of recycled glass generally do not qualify for consideration as colored bubble glass. However, there is one exception to this general rule.

Clearly, if recycled glass is the source of color in the finished product, the item will not be regarded as colored. However, in some instances, although a glass item is produced from recycled glass, a new source of color (e.g., a pigment or dye) is also introduced prior to solidification. If this new source of color (rather than the recycled glass) gives the finished product its color, the article may be regarded as colored.

**Example:** A decorative glass article is painted on the surface of the glass. Does this product qualify as colored glassware in subheading 7013.99.10?

**Answer: No.** An article must contain color that was inserted into the glassware prior to solidification to qualify for classification as colored glassware. A glass article that is simply painted on the surface cannot be regarded as colored glassware under subheading 7013.99.10.

Glass products that have not actually been colored in any manner sometimes have the deceptive appearance of being colored. Sometimes the manner in which sand and other ingredients in glassware are processed during production gives the finished article a light tinge of color (often a light green color). This type of article clearly is not regarded as colored glassware under subheading 7013.99.10. An article may be regarded as colored only when a genuine source of color (e.g., a pigment or a dye) was introduced prior to solidification.

When the question arises as to whether a particular imported product is "colored" glassware for purposes of subheading 7013.99.10, the importer should obtain information from the foreign manufacturer regarding the precise method of production for this article. This is very significant because products that do not meet the definition of colored glassware are often entered incorrectly as colored glassware in subheading 7013.99.10 and sometimes items that meet the definition are not entered correctly in this subheading.

The information from the manufacturer should be submitted to U.S. Customs. This information should indicate the exact manner in which the product acquired its color. Was the color created by recycled glass? Was the glassware simply colored on the surface? Was a genuine source of color – e.g., a pigment or a dye – inserted into the glassware prior to solidification?

If a genuine source of color was inserted prior to solidification, the information from the manufacturer should specify the precise chemical or geological name of this material.

The rulings cited above indicate that a product must be colored throughout (completely colored) to be classified as colored bubble glassware in subheading 7013.99.10. If a glass article is only partially colored, it cannot be regarded as colored glassware.





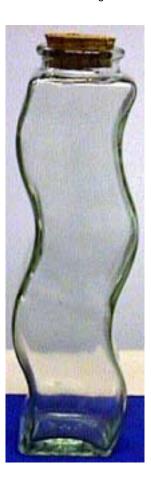


Fig. 1- Colored Bubble Glass 7013.99.10

Figs. 2 and 3 - Although these items seem to have a light green tinge, they have not actually been colored at all and should not be classified as colored glass in 7013.99.10

# Colored Bubble Glassware Criterion #2 – Bubbles, Seeds Or Stones

The provision for colored bubble glassware in subheading 7013.99.10 indicates that this merchandise must contain "numerous bubbles, seeds or stones throughout the mass of the glass."

Clearly if visual examination of an article of decorative glassware reveals many bubbles, seeds or stones, this product meets the "bubble criterion" of colored bubble glassware.

The rulings cited above indicate that if there are only some bubbles, seeds or stones the product may be classified as colored bubble glass only if it contains no "fining agents" - e.g., antimony or arsenic oxides, dioxides or trioxides. These fining agents are materials that stifle the formation of bubbles, seeds, or stones. The presence of fining agents in the glassware would disallow classification as colored bubble glassware in subheading 7013.99.10 when visual analysis reveals

only some bubbles, seeds or stones. (See section above entitled Colored Bubble Glassware: Two Criteria for citations to rulings.)

Thus, if visual analysis reveals only some bubbles, seeds or stones, we must check for the presence of fining agents. The importer should obtain information from the foreign manufacturer regarding the presence or absence of these agents in the product. This information should be submitted to U.S. Customs.

If the information indicates that fining agents are present, the importer should obtain the precise chemical or mineralogical names of these materials from the manufacturer.

### **Thread or Ribbon Glassware**

While the most frequently raised questions regarding subheading 7013.99.10 concern colored bubble glassware, we often receive questions regarding thread or ribbon glassware which is also covered by this provision.

Subheading 7013.99.10 includes a provision for "Glassware decorated with glass thread- or ribbon-like effects embedded or introduced into the body of the glassware prior to solidification."

A thread-like effect is a thin line inserted into the glassware. A ribbon-like effect is a thicker line or band inserted into the glassware.

A glass article must meet the following criteria to qualify for classification as thread or ribbon glass in subheading 7013.99.10:

- The thread or ribbon effect must itself be made of glass.
- This effect must be inserted into the larger glass article prior to its solidification.

Like the article itself, the thread or ribbon effect must consist of glass. If a glass article contains a thread- or ribbon-like effect formed by a material other than glass (e.g., a chemical or mineral), the product cannot be classified as thread or ribbon glassware in subheading 7013.99.10.

In addition, the glass thread or ribbon effect must be embedded or introduced into the larger glass article prior to its solidification. If a thread or ribbon effect is simply placed on the surface of the glassware after solidification (even if this effect is itself made of glass), the product cannot qualify for classification as thread or ribbon glassware.

**Example 1:** A glass decorative article that is otherwise clear contains a colored thread or ribbon effect formed by a dye or pigment inserted into the glassware prior to solidification.

- a) Does this product qualify for classification as thread or ribbon glassware in subheading 7013.99.10?
- b) Does it qualify for classification as colored bubble glassware in subheading 7013.99.10?

### Answer:

- a) **No**. The article described in the example cannot be classified as thread or ribbon glassware in subheading 7013.99.10 because the thread or ribbon effect was not made of glass. To be regarded as thread or ribbon glassware, a glass article must contain a thread or ribbon effect that is itself made of glass.
- b) No. The article described in the example cannot be classified as colored glassware in subheading 7013.99.10 because it is not completely colored. A product must be completely colored to qualify for classification as colored glassware. (See section above entitled Colored Bubble Glassware Criterion #1 Color.)
- **Example 2:** A decorative glass article has a thread or ribbon design etched, engraved, painted, attached or drawn on the surface of the glassware. Can this product be regarded as thread or ribbon glass under subheading 7013.99.10?
- Answer: No. A product can be classified as thread or ribbon glassware in subheading 7013.99.10 only if the thread or ribbon effect is itself made of glass and was inserted into the larger glass article prior to solidification. A product that simply has a thread or ribbon design etched, engraved, painted, attached or drawn on the surface of the glass does not qualify for classification as thread or ribbon glassware.

Even if a glass thread or ribbon design is attached to the surface of the glass article, the product will not be classified as thread or ribbon glassware in subheading 7013.99.10. The provision for thread or ribbon glassware is only applicable when the glass thread or ribbon design is inserted into the larger glass article prior to solidification.

Errors often take place with regard to the classification of this merchandise. Glass articles that are simply etched or engraved with ribbon or thread designs, as well as glass articles that simply have thread or ribbon designs drawn or painted on the surface are often entered incorrectly as thread or ribbon glassware. Sometimes, articles of genuine thread or ribbon glass (i.e., glass products containing glass thread or ribbon effects inserted into the larger glass articles prior to solidification) are not entered correctly as thread or ribbon glassware.

Therefore, an importer who believes that a product may be thread or ribbon glassware should obtain information from the foreign manufacturer on the precise method of production for the item. This information should specify the exact material of the thread or ribbon design and the exact manner in which it was incorporated into the larger glass article. The merchandise may be classified as thread or ribbon glassware only if a glass thread or ribbon design was inserted into the glassware prior to solidification.

A product called "crackled glass" or "ice glass" is often entered incorrectly as thread or ribbon glass. This type of glassware has irregular crackles (which have the appearance of broken ice or a spider's web). The crackle feature is created by the manner in which the glass is processed and cooled during production.

Crackled glass is not produced by inserting a glass thread or ribbon effect into the glassware prior to solidification and should not be classified as thread or ribbon glassware in subheading 7013.99.10.

A glass article decorated with colored dots or any shapes (e.g., patches or squares) other than thread- or ribbon-like designs cannot be classified as thread or ribbon glassware even if these dots or other shapes are made of glass material and are inserted into the glassware prior to solidification. The provision for thread or ribbon glassware in subheading 7013.99.10 requires that the designs be thread- or ribbon-like, not any other shapes such as dots, squares, etc.

Furthermore, an otherwise clear article decorated with colored dots, squares or patches cannot be classified as colored glassware in subheading 7013.99.10 even if these dots, squares or patches are inserted prior to solidification. As explained above, the provision for colored glassware in subheading 7013.99.10 requires that the glass article be completely colored, not partially colored.

Note the following New York rulings on products classifiable as thread and ribbon glassware as well as products that fail to qualify for classification under this provision. NY E87764, 10-15-99; NY E85565, 08-13-99; NY E85566, 08-13-99; NY F80118, 12-15-99; NY D85630, 12-18-98.



Fig. 4 -Glass Ribbon Effect? Yes. Glass ribbon inserted prior to solidification



Fig. 5 -Glass Ribbon Effect? Yes. Glass ribbon inserted prior to solidification



Fig. 6 -Glass Ribbon Effect? Yes. Glass ribbon inserted prior to solidification to create the band or ribbon



Fig. 7 -Glass Ribbon
Effect?
No. Glass ribbon was not inserted into glassware prior to solidification. All effects are merely on the surface of the glass



Fig. 8 – Crackle Glass.

Is the "crackle effect" regarded as "thread-like" under 7013.99.10? No. It does not consist of glass inserted into the larger glass article prior to solidification. 7013.99.10 does not apply

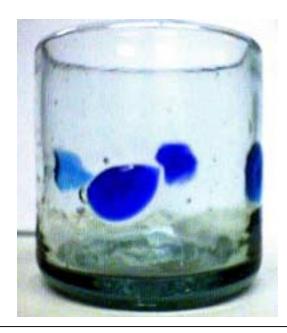


Fig. 9 - Colored Glass? Thread or Ribbon Effect? No. Color is not present throughout body of the article. Blue dots or circles do not constitute thread or ribbon effects

### **Pictorial Glassware**

Subheading 7013.99.10 also includes a provision for "Glassware decorated with pictorial scenes embedded or introduced into the body of the glassware prior to solidification." Questions have often arisen about the application of the provision for pictorial glass.

To be classified as pictorial glassware in subheading 7013.99.10, a decorative glass article must meet the following criteria:

- The pictorial effect must itself be made of glass.
- This effect must be inserted into the larger glass article prior to its solidification.

In genuine pictorial glassware a glass pictorial scene appears to float within the glass decorative article. A glass article with a picture on the surface of the glassware does not qualify for classification as pictorial glassware in subheading 7013.99.10.

**Example 1**: A glass decorative article contains a picture or scene which has been inserted prior to the solidification of the glassware. This picture or scene is made

of a material other than glass. Can this article be classified as pictorial glassware in subheading 7013.99.10?

**Answer: No.** To be classified as pictorial glassware, a glass article **must contain a picture or scene that is itself made of glass**. If the pictorial effect is made of a material other than glass, the product will not be regarded as pictorial glassware.

**Example 2:** A picture or scene is painted, drawn, etched, attached or engraved on the surface of a glass decorative article. Can this product be classified as pictorial glassware in subheading 7013.99.10?

Answer: No. To be classified as pictorial glassware, a decorative glass article must contain a glass pictorial effect that has been inserted into the glassware prior to solidification. If the picture is simply painted, drawn, etched, attached or engraved on the surface of the glass, the item will not be regarded as pictorial glassware.

Items that fail to meet the criteria for pictorial glassware are often entered incorrectly under this provision in subheading 7013.99.10. An importer who believes that a product may qualify for classification as pictorial glassware should obtain information from the manufacturer indicating whether or not the pictorial effect is made of glass and whether or not this effect is inserted into the larger glass article prior to its solidification. This information including full details regarding the production of the glassware should be submitted to U.S. Customs.

Note the following New York rulings on products classifiable as pictorial glassware as well as products that fail to qualify for classification under this provision. NY E82331, 05-28-99; NY E83802, 07-09-99; NY E84009, 07-13-99; NY E85452, 08-17-99; NY E88619, 10-21-99.



Fig.10- Glass fish containing a pictorial scene depicting fish. 7013.99.10 applies because pictorial scene is itself made of glass and inserted into the larger glass article prior to solidification



Fig. 11- Vines and leaves are etched on the surface of the article. Does this qualify as pictorial glass under 7013.99.10? No. Pictorial glass only refers to a glass article containing a glass pictorial scene that was inserted into the larger glass article prior to solidification



Fig. 12 – 7013.99.10 does not apply. Pictures and lines not inserted into glass article prior to solidification. Glass vase classified in the appropriate 7013.99 subheading based on value. Not classified as pictorial glass because the pictures are etched and painted on the surface. Not thread glass because the lines are produced by means of the "crackle" effect; they are not thread-like designs of glass inserted into the larger glass article prior to solidification.

### Millefiori Glassware

*Millefiori* glassware classifiable in subheading 7013.99.10 **consists of elaborately designed multicolored patterns within a decorative glass article.** The patterns may be described as flower-like or starburst-like. ("*Millefiori*" is an Italian word that means "a thousand flowers.") The lines of color appear to project forth like the petals of a flower or the rays of a star.

A decorative article must meet the following criteria to be classified as *millefiori* glassware in subheading 7013.99.10:

- The article must be made of glass and must contain a *millefiori* pattern that is also made of glass.
- The glass *millefiori* pattern must be inserted into the body of the larger glass article prior to its solidification.

Generally *millefiori* articles are in the form of glass paperweights containing the glass *millefiori* pattern.

Items that do not qualify for classification as *millefiori* glass in subheading 7013.99.10 are sometimes incorrectly claimed to be *millefiori* articles.

Glass products with multicolored patterns etched, engraved, attached, painted or drawn on the surface will not be regarded as *millefiori* glassware. Glass articles containing patterns made of materials other than glass will not be regarded as *millefiori* glassware even if these patterns were inserted prior to solidification. A decorative glass item is classifiable as *millefiori* glassware only when the *millefiori* pattern is itself made of glass and was introduced into the larger glass article prior to its solidification.

*Millefiori* glassware is generally rather expensive. When an inexpensive item is claimed to be *millefiori* glassware, it is very probable that the claim is incorrect.

An importer who believes that a product may be *millefiori* glassware should obtain information from the foreign manufacturer on the precise method of production for this merchandise. The letter from the producer should indicate whether or not the *millefiori* design was made of glass and whether or not this pattern was inserted into the larger glass article prior to its solidification. This information should be submitted to U.S. Customs.



Fig. 13 – *Millefiori* Glassware – 7013.99.10

# Glassware with Metal Flecking

Subheading 7013.99.10 also covers glassware with metal flecking.

To be classified as glassware with metal flecking, a decorative glass article must contain metal flecking inserted into the glass prior to solidification.

If metal flecking is simply attached to the surface of a glass article, the product cannot be classified as glassware with metal flecking in subheading 7013.99.10.

An importer who believes that a product may be glassware with metal flecking should obtain information from the foreign manufacturer providing full details regarding the production of the article. This information should be submitted to U.S. Customs.

# Subheading 7013.99.10 vs. Other 7013.99 Subheadings

As indicated above, decorative glass articles can be classified in subheading 7013.99.10 only if the glassware meets certain specific criteria. Decorative glassware that fails to meet these criteria will be classified under different 7013.99 subheadings depending on the unit value of the product.

Glass decorative articles valued not over thirty cents each are classifiable in subheading 7013.99.40, HTSUS. When the unit value is over thirty cents but not over three dollars, subheading 7013.99.50 is applicable. When the unit value is over three dollars but not over five dollars, the applicable subheading is 7013.99.60 (for an article which is cut or engraved) or subheading 7013.99.80 (for an item which is not cut or engraved). Glass decorative articles valued over five dollars each are classifiable in subheading 7013.99.70 (for articles which are cut or engraved) or subheading 7013.99.90 (for products which are not cut or engraved).

Although a decorative glass article may be described as "colored," it cannot be classified as colored bubble glassware in subheading 7013.99.10 if it fails to meet either the criterion for color or the criterion for bubbles, seeds or stones. (See the three sections on **Colored Bubble Glassware** above.) If it has not been colored prior to solidification or if it lacks bubbles, seeds or stones, the article will be classified under one of the 7013.99 subheadings based on unit value, not in subheading 7013.99.10.

Although a decorative glass article may be described as "thread or ribbon," "pictorial," or "millefiori" glassware, it cannot be classified under any of these provisions in subheading 7013.99.10 if it fails to meet the criteria for these special types of glass. (See the sections above on **Thread or Ribbon Glassware**, **Pictorial Glassware** and **Millefiori Glassware**.) If the glass article's special effect (thread or ribbon effect, picture or scene, or millefiori design) is not itself made of glass, the merchandise will be classified under one of the 7013.99 subheadings based on unit value, not in subheading 7013.99.10. In addition, if the special effect was not inserted into the larger glass article

prior to solidification, the product will be classified under one of the 7013.99 subheadings based on unit value, not in subheading 7013.99.10.

Although a decorative glass article may be described as glassware with metal flecking, it cannot be classified under this provision in subheading 7013.99.10 if it fails to meet the criterion for this special type of glass. (See the section above on **Glassware with Metal Flecking**.) If the metal flecking was not inserted into the glass article prior to solidification, the product will be classified under one of the 7013.99 subheadings based on unit value, not in subheading 7013.99.10.

# Subheading 7013.99.10 vs. Subheadings 7013.29 and 7013.39

The eight-digit subheading 7013.99.10 appears under the six-digit subheading 7013.99. To be classified in subheading 7013.99.10, an article must fall within the family of products covered by the six-digit subheading 7013.99. These products include glassware for toilet, office, indoor decoration and similar purposes.

To be classified in subheading 7013.99.10, it is not sufficient for the item to meet the requirements for the special types of glassware covered by this provision. It must also fall within the category of decorative glass articles and similar items covered by subheading 7013.99.

Drinking glasses and other articles of table/kitchen glassware (pitchers, plates, decanters, glass storage articles, bowls used to hold food, etc.) are covered by subheadings 7013.29 and 7013.39. These six-digit subheadings are subdivided into various eight-digit subheadings that describe the merchandise based on the unit value of a single article. See the previous Informed Compliance Publication on **Table and Kitchen Glassware** issued March 2000.

Drinking glasses and other table/kitchen articles of glass are classifiable in subheadings 7013.29 and 7013.39, and cannot be classified in subheading 7013.99.10.

Generally, it is irrelevant if a drinking glass or other article of table/kitchen glassware has any of the special properties described in subheading 7013.99.10 (i.e., colored bubble glass, *millefiori* glass, thread or ribbon effects of glass, pictorial scenes of glass, metal flecking).

The provisions for drinking glasses and other table/kitchen glassware in subheadings 7013.29 and 7013.39 do not include any subcategories for colored bubble glass and the other special types of glassware. Therefore, even if a drinking glass or other article of table/kitchen glassware has special properties (i.e., even if it is colored bubble glass, *millefiori* glass, thread or ribbon glass, pictorial glass, or glass with metal flecking), it will be classified under a subheading of 7013.29 or 7013.39 that simply describes the merchandise based on the unit value of a single glass article. Note rulings HQ 953016, 04-28-93; NY E84232, 08-11-99.

Products classifiable as drinking glasses in subheading 7013.29 or other table and kitchen glassware in subheading 7013.39 are often entered incorrectly in subheading 7013.99.10. With a single exception (see the next section), there are no special provisions for drinking glasses or other table and kitchen glassware with the special properties discussed in this publication.



Fig. 14 – Glass Pitcher 7013.39. The glass swirls or ribbons inserted into this item prior to solidification are irrelevant because subheading 7013.99.10 cannot apply to table/kitchenware

# Subheadings 9906.70.01 and 9906.70.02: Special Types of Drinking Glasses Made in Mexico

While it is generally irrelevant if drinking glasses or other articles of table and kitchen glassware have any of the special properties discussed in this publication, there is one exception to this rule. There are temporary HTSUS provisions covering certain special types of drinking glasses manufactured in Mexico. These provisions are part of the "Temporary Modifications Established Pursuant to the North American Free Trade Agreement" which are covered by heading 9906 of the HTSUS.

Subheading 9906.70.01 covers drinking glasses (provided for in subheading 7013.29.10 or 7013.29.20) that are made in Mexico and decorated with metal flecking, glass pictorial scenes, glass thread-like or ribbon-like effects or *millefiori* effects. These special effects must be embedded or introduced into the drinking glasses prior to solidification.

Subheading 9906.70.02 covers drinking glasses (provided for in subheading 7013.29.10 or 7013.29.20) that are made in Mexico, "colored prior to solidification and characterized by random distribution of numerous bubbles, seeds or stones throughout the mass of the glass."

Note rulings NY D85630, 12-18-98; NY E87764, 10-15-99.

The special effects for Mexican-made drinking glasses described in subheadings 9906.70.01 and 9906.70.02 are identical to the special effects for decorative glass articles described in subheading 7013.99.10. Earlier sections of this publication (Colored Bubble Glassware, Thread or Ribbon Glassware, Pictorial Glassware, Millefiori Glassware, Glassware with Metal Flecking) describe the nature of each of these special types of glass.

It is important to remember that subheadings 9906.70.01 and 9906.70.02 only cover Mexican-made drinking glasses with the enumerated special effects. For every other drinking glass (classifiable in subheading 7013.29) or other article of table/kitchen glassware (classifiable in subheading 7013.39), there are no provisions which cover the special types of glassware discussed in this publication.

For all drinking glasses other than Mexican-made drinking glasses and for all other table and kitchen glassware made in any country, it is irrelevant if the merchandise has any of the special effects discussed in this publication.

# The Importer's Responsibilities

Since the enactment of the Customs Modernization Act in December 1993, the legal burden of correctly classifying merchandise has shifted from the Customs Service to the importer, who must use reasonable care in carrying out this responsibility. Prior to importation, the importer of record is responsible for determining the nature, size, material composition, principal use and unit value of the merchandise in question.

Articles that fail to meet the qualifications for products classifiable in subheading 7013.99.10 are often entered incorrectly in this provision, and sometimes products that should be classified in this subheading are entered incorrectly under other provisions. Importers and brokers should understand the criteria for items classifiable in subheading 7013.99.10.

The importer of merchandise that could be colored bubble glassware should be aware of the precise criteria for this merchandise discussed earlier in this publication. The importer should understand that a glass article is classifiable as colored bubble glassware in subheading 7013.99.10 only if it is decorative glassware that has been colored prior to solidification and contains numerous bubbles, seeds or stones throughout the mass of the glass.

Products colored on the surface of the glass do not qualify as colored bubble glassware. Products produced from recycled glass with no new source of color added are not classifiable as colored bubble glassware. In addition, articles that lack bubbles, seeds or stones will not be placed in this category.

If the possibility exists that a product is colored bubble glassware, the importer should obtain complete information on the letterhead of the manufacturer providing full

and precise details regarding the manufacturing process for this merchandise. This letter should be submitted to U.S. Customs. The information from the producer should indicate whether or not the product was colored prior to solidification. The precise manner in which the product was colored should be fully described. In addition the letter from the manufacturer should indicate the precise chemical or mineral names of any sources of color in the product. The letter should state whether or not these materials were inserted into the glassware prior to solidification.

Furthermore, the producer's letter should state whether or not any fining agents that stifle the formation of bubbles, seeds or stones are present in the glass article. The precise chemical or mineralogical names of these substances should be indicated.

An importer of glassware that may be thread or ribbon glass, pictorial glass, *millefiori* glass or glass with metal flecking should understand the definitions of these special types of glassware. The importer should understand the criteria that must be met before a decorative glass article can be classified under any of these special categories in subheading 7013.99.10.

The special effect (thread or ribbon, pictorial effect, metal flecking, *millefiori* design) must be inserted into the glass article prior to solidification. (If an effect is etched, engraved, attached, drawn or painted on the surface of the glass, the article cannot be classified in subheading 7013.99.10.) In addition, with the exception of the metal flecking, the effect itself must be made of glass.

If the possibility exists that a product is thread or ribbon glassware, pictorial glass, *millefiori* glassware or glass with metal flecking, the importer should submit information to U.S. Customs on the letterhead of the manufacturer indicating the precise manner in which the article was produced. This letter should state whether or not the effect was inserted into the glass article prior to solidification and whether or not the effect itself was made of glass.

When a decorative glass article fails to meet the criteria for the special products described in subheading 7013.99.10, it will be classified in one of the 7013.99 subheadings that provide for glassware based on the unit value of a single glass article. The importer should be familiar with the subheadings based on unit value.

Importers should understand that subheading 7013.99.10 can only be applied to glass articles for toilet, office, indoor decoration or similar purposes that meet the special criteria described in the provision. Subheading 7013.99.10 cannot be applied to drinking glasses (subheading 7013.29) or other table/kitchen glassware (subheading 7013.39). An importer should not enter a drinking glass or other article of table/kitchen glassware in subheading 7013.99.10 even if the item has the properties of one of the special types of glassware such as thread or ribbon glass, colored bubble glass, etc.

Drinking glasses (classifiable in subheadings 7013.29.10 and 7013.29.20) that are made in Mexico are the only table/kitchen glass articles subject to temporary provisions

(subheadings 9906.70.01 and 9906.70.02) that describe the special types of glassware (colored bubble glassware, thread and ribbon glassware, etc.). With the exception of Mexican-made drinking glasses, it is irrelevant if an article of table/kitchen glassware has any of the special properties discussed in this publication.

Prior to the importation of a particular glass article, an importer or a foreign supplier who wishes to verify the classification of the product may request a binding ruling from U.S. Customs. See Part 177 of the Customs Regulations (19 CFR 177). A ruling request should include a sample of the item as well as information on its use and precise composition.

The request should indicate the unit value at which the glass article will be sold by the foreign seller to the American importer.

If the possibility exists that the product could be colored bubble glassware, the ruling request should include information on the exact manner in which the article was produced. The request should indicate the precise manner in which the article was colored.

The ruling request should address the following questions. Was the product colored prior to solidification of the glassware? Was the color simply applied to the surface of the glass? Were the article and the color produced by means of recycled glass? The ruling request should indicate the precise chemical or mineralogical names of the sources of color used in the glassware.

In addition, a ruling request for a product that could be colored bubble glassware should indicate whether or not fining agents that stifle the formation of bubbles, seeds or stones were introduced into the glass article. The chemical or mineralogical names of any fining agents used in the product should be specified.

A ruling request on an article which could be one of the other special types of glassware – i.e., glassware with metal flecking, thread or ribbon glass, *millefiori* glass or pictorial glass – should include the following information. Was the special effect or design inserted into the glassware prior to solidification or simply applied to the surface of the glass? Was this effect or design itself made of glass or another material?

The ruling request should state the brand name or style number of the glass article, the country of origin and the port at which the product will be imported.

# **Invoicing Requirements**

In accordance with Section 141.86 of the Customs Regulations (19 CFR 141.86), invoices should describe the precise nature and use of the merchandise. Each component material of the article should be identified.

The precise form of the article should be described (e.g., paperweight, figurine, vase, pitcher, bowl, etc.). The height of the product should be indicated. (For articles

that will be used to hold other items, the invoice should indicate depth and capacity or volume.)

The invoice should indicate the unit value at which the article is sold by the foreign firm to the American importer, the quantity of the merchandise imported and the total value of this merchandise. The unit value stated on the invoice must be the value of a single glass article, not the value of several items packed together.

The invoice should state the style number or brand name of the product.

If the article could be one of the special types of glassware under discussion in this publication, the invoice should describe the product in a manner that clearly indicates this possibility. It would be helpful if the invoice provided as much detail as possible about the nature of the item.

If the article could be colored bubble glassware, the invoice should indicate the precise manner in which the product was colored. Was it colored prior to the solidification of the glassware? Was it simply colored on the surface of the glass? Were the article and the color produced from recycled glass?

In addition, when the classification of colored bubble glassware is being considered, it would be helpful if the invoice included the following information. What are the precise chemical or geological names of the sources of color used in the glass? Does the product contain many bubbles, seeds or stones throughout the mass of the glass? Are any fining agents that stifle the formation of bubbles, seeds or stones present in the glassware? If so, the invoice should indicate the names of these fining agents.

If the article could be one of the other special types of glassware (thread or ribbon glassware, *millefiori*, pictorial glass or glass with metal flecking), the invoice should describe the special effect and indicate whether or not this effect was introduced into the glassware prior to solidification. In addition, the invoice should indicate the material that was used to make this effect. Was it made of glass or another material?

# Additional Information The Internet

The U. S. Customs Service's home page on the Internet's World Wide Web, provides the trade community with current, relevant information regarding Customs operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your person computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site links to the Customs Electronic Bulletin Board (CEBB), an older electronic system on which Customs notices and drafts were posted. Since December, 1999 the CEBB has been only accessible through the web site. The web site also links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. Customs web site also contains a wealth of

information of interest to a broader public than the trade community -- to international travelers, for example.

The Customs Service's web address is <a href="http://www.customs.gov">http://www.customs.gov</a>.

# **Customs Regulations**

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone 202-512-1800. A bound, 2000 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Customs Regulations from April 1999 through March 2000, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin*, described below.

### **Customs Bulletin**

The Customs Bulletin and Decisions ("Customs Bulletin") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as Customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

# **Importing Into the United States**

This publication provides an overview of the importing process and contains general information about import requirements. The 1998 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and the Customs Service by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The 1998 edition contains a new section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between Customs and the import community, wherein Customs communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that Customs is provided accurate and timely data pertaining to his or her importations.

Single copies may be obtained from local Customs offices or from the Office of Public Affairs, U.S. Customs Service, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the Customs web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

# **Video Tapes**

The Customs Service has prepared a series of video tapes in VHS format for the trade community and other members of the public. As of the date of this publication, four tapes are available and are described below.

If you would like more information on any of the tapes described below, or if you would like to order them, please send a written request to: U.S. Customs Service, Office of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a check or money order drawn on a U.S. financial institution and made payable to U.S. Customs Service. Prices include postage.

- Rules of Origin for Textiles and Apparel Products is a two-hour tape aimed at increasing understanding of the new rules, which became effective July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms, or it can be ordered from the U.S. Customs Service for \$20.00. Please note that the tape does not discuss any changes made by the Trade and Development Act of 2000 (Pub. L. 106-200, May 18, 2000)
- Customs Compliance: Why You Should Care is a 30-minute tape divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior executives and others in the importing or exporting business with an overview of the significant features of the Customs Modernization Act and the reasons to adopt new strategies in order to minimize legal exposure under the Act.

Part II is intended primarily for import/export compliance officers, legal departments and company officers. About 12 minutes long, Part II explains why Customs and the trade can benefit from sharing responsibilities under Customs laws. It also provides viewers with legal detail on record keeping, potential penalties for noncompliance, and on the Customs prior-disclosure program. The cost is \$15.00.

• Account Management: Team Building for World Trade, a 13-1/2-minute tape on account management, discusses what account management is and why there is a need for it. Account Management is a new approach to working with the trade in which a company is treated as an account, rather than being dealt with on a transaction by transaction basis. The tape includes discussions with Customs account managers and

representatives of importers ("accounts") relating to the benefits of account management from the perspectives of the both the Customs Service and the trade community. The cost is \$15.00.

• General-Order Warehousing: Rules for Handling Unclaimed Merchandise, 90 minutes long, was prepared jointly by the Customs Service and the trade community on the subject of general-order merchandise (unclaimed goods). The tape includes question and answer discussions that define procedures required to implement the new general-order laws and regulations and why there is a need to have effective procedures for handling unclaimed goods. The cost is \$15.00.

# **Informed Compliance Publications**

The U. S. Customs Service has prepared a number of Informed Compliance publications in the "What Every Member of the Trade Community Should Know About:..." series. As of the date of this publication, the subjects listed below were available.

- 1. Customs Value (15/96, 4Revised 12/99)
- 2. Raw Cotton: Tariff Classification and Import Quotas (5/13/96)
- 3. NAFTA for Textiles & Textile Articles (5/14/96)
- 4. Buying & Selling Commissions (¹6/96, Revised 1/2000)
- 5. Fibers & Yarn (8/96)
- 6. Textile & Apparel Rules of Origin (10/96, Revised 11/98)
- **■**<sup>1</sup> 7. Mushrooms (10/96)
- ■<sup>1</sup> 8. Marble (11/96)
- 9. Peanuts (11/96)
- 10. Bona Fide Sales & Sales for Exportation (111/96, Revised 1/2000)
- ■<sup>2</sup> 11. Caviar (2/97)
- ■<sup>2</sup> 12. Granite (2/97)
- 13. Distinguishing Bolts from Screws (25/97, Revised 6/2000)
- 14. Internal Combustion Piston Engines (5/97)
- 15. Vehicles, Parts and Accessories (5/97)
- 16. Articles of Wax, Artificial Stone and Jewelry (8/97)
- ■<sup>2</sup> 17. Tariff Classification (11/97)
- 18. Classification of Festive Articles (11/97)
- ■<sup>3</sup> 19. Ribbons & Trimmings (1/98)
- 20. Agriculture Actual Use (1/98)
- ■<sup>3</sup> 21. Reasonable Care (1/98)
- ■<sup>3</sup> 22. Footwear (1/98)
- ■<sup>3</sup> 23. Drawback (3/98)
- 24. Lamps, Lighting and Candle Holders (3/98)
- 25. NAFTA Eligibility and Building Stone (3/98, Revised 12/98)
- ■<sup>3</sup> 26. Rules of Origin (5/98)
- 27. Records and Recordkeeping Requirements (6/98)
- 28. ABC's of Prior Disclosure (6/98)

- 29. Gloves, Mittens and Mitts (6/98)
- 30. Waste & Scrap under Chapter 81 (6/98)
- 31. Tableware, Kitchenware, Other Household Articles and Toilet Articles of Plastics (11/98)
- 32. Textile & Apparel Rules of Origin Index of Rulings (11/98)
- 33. Knit to Shape Apparel Products (1/99)
- 34. Hats and Other Headgear (under HTSUS 6505) (3/99)
- 35. Customs Enforcement of Intellectual Property Rights (6/99)
- 36. Classification of Children's Apparel (6/99)
- 37. Accreditation of Laboratories and Gaugers (49/99, Revised 3/2000)
- 38. Classification of Sets (9/99)
- 39. Marking Requirements for Wearing Apparel (9/99)
- 40. Fiber Trade Names & Generic Terms (11/99)
- 41. NAFTA Country of Origin Rules for Monumental & Building Stone (12/99)
- 42. Diodes, Transistors & Similar Semiconductor Devices (1/2000)
- 43. Soldering and Welding Machines and Apparatus (1/2000)
- 44. Cane and Beet Sugar (Quota, Classification & Entry) (1/00, Revised 3/2000)
- 45. Turbojets, Turbopropellers and Other Gas Turbines, (HTSUS 8411) and Parts Thereof (1/2000)
- 46. Writing Instruments of Heading 9609 HTSUS (1/2000)
- 47. New Decisions on Candle Holders v. Decorative Glass Articles (2/2000)
- ■<sup>5</sup> 48. Customs Brokers (3/2000)
- 49. Proper Deductions for Freight and Other Costs from Customs Value (3/2000)
- 50. Table and Kitchen Glassware (3/2000)
- 51. Coated Nonalloy Flat-Rolled Steel (3/2000)
- 52. Customs Administrative Enforcement Process: Fines, Penalties, Forfeitures and Liquidated Damages (4/2000, Revised 6/2000)
- 53. Wadding, Gauze, Bandages & Similar Articles (HTSUS 3005) (4/2000)
- 54. Tractors (HTSUS 8701) vs. Heavy Industrial Machinery (HTSUS 8429 & 8430) (4/2000)
- 55. Classification and Marking of Watches and Clocks (5/2000)
- 56. Colored Bubble Glass (and Other Special Types of Glassware) (8/2000)
- indicates publications which are, or will be, available for downloading from the Customs Electronic Bulletin Board or through Customs web site on the Internet: http://www.customs.gov
- <sup>1</sup> denotes reprinted in 30/31 Customs Bulletin No.50/1, January 2, 1997;
- <sup>2</sup> denotes reprinted in 32 Customs Bulletin No.2/3, January 21, 1998;
- <sup>3</sup> denotes reprinted in 32 Customs Bulletin No. 51. December 23, 1998:
- <sup>4</sup> denotes reprinted in 33 Customs Bulletin No. 51, December 22, 1999;
- <sup>5</sup> denotes reprinted in *34 Customs Bulletin No. 25*, June 21, 2000.

Check the Customs Internet web site for more recent publications.

# **Value Publications**

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 CFR §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, Washington, DC 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, Customs Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Customs Service Internet web site.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed customs broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may be also be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

# "Your Comments are Important"

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about federal agency enforcement activities and rate each agency's responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs, call 1-888-REG-FAIR (1-888-734-3247).

# **REPORT SMUGGLING 1-800-BE-ALERT**



Visit our Internet web site: http://www.customs.gov